



Company Registration No. 04383155 (England and Wales)
Registered charity number: 1097623

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

DIRECTORS' AND TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report and financial statements for the year ended 31 December 2024. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities SORP (FRS 102) Revised – 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Action around Bethlehem Children with Disability's main aim is to support the non-discriminatory delivery of accessible, appropriate, affordable, and high calibre holistic rehabilitation for children with disabilities and support for their families in the Occupied Palestinian Territories – regardless of faith, race or gender. Our activities include but are not restricted to:

- championing the provision of holistic rehabilitation at a grassroots level delivered through local organisations that already exist (such as UNWRA health centres),
- empowering Palestinian therapists, supporting their professional development with hands-on training to enhance their theoretical teaching,
- guiding the management of the centres and entities with which we work, to become ultimately self-sufficient, and
- educating local communities about disability and offering support in schools to help break down associated taboos, nurturing a generation attuned to accessibility and inclusivity.

This is in accordance with Action around Bethlehem Children with Disability's Declaration of Trust dated 16 December 1986 which states that "the objects of the charity are to promote the relief and rehabilitation of physically, mentally or multi handicapped persons from the West Bank and the Gaza Strip by the establishment of residential facilities, vocational training centres, paramedical training, clinical or diagnostic assessment, therapeutic educational programmes or other services relevant to the needs of such disabled persons and their families including the manufacture and provision of aids and equipment."

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The charity currently funds activities solely in the West Bank – it does not operate in Gaza at present.

Achievements and performance

Action around Bethlehem Children with Disability (hereafter referred to as "ABCD") works closely with eight local partners in Palestine:-

1. The Bethlehem Arab Society for Rehabilitation (BASR),
2. The Sheepfold in Beit Sahour,
3. The Centre for Rehabilitation in Jalazone Refugee Camp,
4. The Centre for Rehabilitation in Nour Shams Refugee Camp,
5. The Centre for Rehabilitation in Al Arroub Refugee Camp,
6. The Centre for Rehabilitation in Ein Beit al-Ma' Refugee Camp
7. The Centre for Rehabilitation in Deir Ammar Refugee Camp
8. The Centre for Rehabilitation in Al-Am'ari Refugee Camp (first grant given in late 2024; formally brought within the ABCD group in early 2025)

2024 was an extremely difficult year for these 8 projects due to the ongoing conflict in Gaza that began on 7th October 2023 and continues to the present day with no end in sight. Although our partner projects are all based in the West Bank, nevertheless everyday life became increasingly restricted and insecure during 2024 resulting in curtailed activities in each of the centres. The six centres located in UNWRA-run refugee camps are particularly vulnerable due to a prolonged campaign by the Israeli government to de-legitimise UNWRA (United Nations Relief and Welfare Agency). This campaign reached its intended conclusion on 29 October 2024 when the Knesset voted to cease all communication and cooperation with UNWRA. In response to this development we released the following media statement on 30 October:



In anticipation of yesterday's vote in the Knesset, ABCD signed a Joint Statement along with 52 other charities and NGOs defending UNRWA and alerting the global community to the "catastrophic consequences for Palestinians." As feared, the two bills passed into law in the Knesset last night, leaving UNRWA and its thousands of employees facing a very uncertain future. ABCD Bethlehem supports the statement made by Philippe Lazzarini, UNRWA Commissioner-General, who said: "These bills will only deepen the suffering of Palestinians, especially in Gaza where people have been going through more than a year of sheer hell". We express our extreme alarm at these developments which will have direct negative consequences for five of the seven projects supported by ABCD Bethlehem and make life even more difficult for Palestinian children living with disability and their families. Without the presence of UNRWA co-ordinating aid in the West Bank, the services that we provide via our rehabilitation programmes for vulnerable young people will be severely hampered, and the humanitarian support we currently offer may become untenable.

The fact that our eight local partners operated in this environment throughout 2024 meant that our Project Manager Trustee Dr Firas Sarhan was unable to visit the region, thus limiting the capacity of the Trustees to monitor our work, and preventing the partner projects from benefiting from the encouragement and solidarity that such visits bring. It should be noted that this is the first year in the 39-year history of the charity that no Trustee was able to make a field trip.

Nevertheless the Trustees fulfilled our responsibilities to the best of our abilities in the present circumstances. In 2024 the Trustees met on 5 occasions, 4 online and 1 in person. At the AGM on 14th May, Daniel Burton was appointed as Chairman in succession to Founder Trustee Val Jourdan. Trustees Lara Madge and Bassam Aburdene resigned as Trustees and we record our gratitude for their longstanding support. The work of the Board of Trustees is supported by the following sub-committees, each of which met on a regular basis throughout 2024:

- Finance Systems and Governance
- Fundraising
- Communications

Fundraising Activities in the UK

The Palestine Marathon could not take place in 2024 so we were entirely dependent on our loyal supporters and UK-based fundraising efforts. The response to our appeals was remarkable and truly humbling and the accounts show the most successful year to date in the history of ABCD. We record our heartfelt gratitude to our supporters whose generosity enabled a 90% increase in funds disbursed compared to 2023. Special fundraising events in 2024 included:

- Launchgood Appeal during Ramadan
- Lent lunches
- National Three Peaks sponsored walk
- Palestinian lunches
- Greenbelt
- Sponsored walks in Lancashire and Hampshire
- Carol Concert at St George's, Bloomsbury

Strategic support

In response to a skills deficit in PR and communications, the Trustees agreed a six-month contract in January 2024 with Trinity PR to provide strategic PR including media statements. This was later extended for a further six months to the end of 2024. This was intended as an interim measure pending appointment of a Fundraising and Communications Officer and the recruitment of a new Trustee with specific responsibility for this area.

Emergency grants in 2024

In response to the crisis, the Trustees agreed to send five centres in the UNRWA camps a quarterly emergency grant of \$5,500, resulting in an additional total grant of £88K. These grants provided food parcels, medical supplies and continence pads.



Specific Project Updates

1. The Bethlehem Arab Society for Rehabilitation (BASR)

ABCD continues to support the work of our original and long-term partner the Bethlehem Arab Society for Rehabilitation (BASR). The BASR was established in 1960 to bring relief and rehabilitation to disabled persons in the West Bank and Gaza Strip. It is today one of the major rehabilitation hospitals in Palestine providing comprehensive medical rehabilitation services to beneficiaries in the South West region of Palestine.

ABCD's **Individual Needs Programme** provides funds for essential technical assistance such as wheelchairs, walking aids, medical boots, made-to-measure supports for backs and other limbs; also hearing aids, eye-glasses, transport for treatment, short term rehabilitation therapy sessions, corrective surgery and home modifications. These needs are identified, assessed and referred to us by Mahran Tawil – BASR's Director of Programmes and Development together with **BASR's Community Based (CBR) Outreach Team** - a multi-disciplined team of professionals and health workers who operate through local community centres, schools and directly with families - visiting homes in remote rural areas in the Greater Bethlehem and Hebron regions. ABCD has an ongoing commitment to this programme with our contract being renewed annually – payments are sent quarterly and are subject to receiving monthly progress reports.

ABCD takes a personal interest not only in the children with disabilities, whom we are privileged to help fund with individual needs, but also their families, who are very often living in extremely difficult circumstances.

ABCD continues to act as agents to monitor the progress made by BASR of the construction of a **High Acute Stroke Unit** which is funded by a grant from the Banksy Foundation. Construction has now been completed as agreed and, whereas the ultimate goal of the Stroke Unit working and fit for purpose alongside the Cardiac Unit still remains, at present due to the current conflict there is a greater priority in the immediate term to re-purpose the operating theatre and the recovery unit for use as an emergency base and temporary prosthetics unit.

Our capital liability for the Stroke Unit has therefore been fully discharged, although there remains the sum of £16,535 accrued from bank interest that will be discharged according to the wishes of the Banksy Foundation.

2. The Sheepfold

A centre for children with severe disabilities in Beit Sahour, founded in 1992. ABCD provides regular funds for children's individual treatment programmes in this small centre of excellence. This specialised centre in Beit Sahour was founded in 1992 by Mary Rewers who provides a report of the work of The Sheepfold twice yearly.

3. The Centre for Rehabilitation (Al Karameh) in Jalazone Refugee Camp

Jalazone refugee camp lies on the outskirts of Ramallah. There are circa 15,000 residents in Jalazone Camp (originally built to house 3,000) of whom one third are under 18. Unemployment is running at 60%. There are large numbers of residents with cognitive and physical problems. Autism is a recently determined and increasingly diagnosed problem. Many children are affected by the reality of living in close proximity to the Beit El settlement.

ABCD was approached for help by the Committee of the Centre for Rehabilitation (Al Karameh) in 2014. The centre was in dire need of refurbishment both with upgrading the construction and the provision of equipment to aid rehabilitation. Working together with the local committee ABCD provided the necessary funds. The centre reopened in 2015 and has never looked back.

ABCD's annual commitment includes sponsorship of the salaries of three of the paramedical team, funds to enhance their Child Fund – a fund set up to provide individual needs for the children and families attending the centre, and a fund specifically to be used for training purposes to enhance and develop professional skills of the staff.

This centre had a successful year in 2024 in spite of the difficult context. It continues to offer rehabilitation to the children within the camp and the surrounding villages on a regular basis. The centre is adopting an inclusive approach to rehabilitation by involving parents through educational programmes which is enabling a continued rehabilitation programme at home.



4. The Centre for Rehabilitation in Nour Shams Refugee Camp

Located close to Tulkarem and approximately 1.5 hours north of Ramallah, Nour Shams houses over 10,500 residents (built for 500). Again unemployment is around 60% and there are between 400 and 500 disabled people in the Camp, a large percentage of whom are children.

As with the Al Karameh centre above, ABCD was approached for help by the local Committee of the Centre for Rehabilitation in 2014. The centre was in dire need of refurbishment both with upgrading the construction and the provision of equipment to aid rehabilitation. Working together with the local committee, ABCD provided the necessary funds. The centre reopened in 2015 and was operating very successfully until the current crisis.

Nour Shams Camp has been the focus of a prolonged campaign by the Israeli army throughout 2024 because of alleged militant activity. The Rehab Centre is located near to the entrance of the Camp, a strategic site that has led to military interest. The Centre was raided by the IDF on 3rd January, and on 2 further occasions in 2024, damaging the building in different ways on each occasion, and wantonly vandalising infrastructure and facilities. This repeated attack on a health care facility for children with disability is completely unjustified. Although the manager and staff have shown remarkable courage and steadfastness in recovering and reopening, nevertheless the Trustees record our concern about the impact of this activity on centre staff and users.

5. The Centre for Rehabilitation in Al Arroub Camp

Al Arroub Refugee Camp is located in the southern part of the West Bank between Bethlehem and Hebron. As with other camps in the West Bank, Arroub is characterized by high unemployment, overcrowding and poor living conditions. Many refugees continue to live in substandard shelters. The sewerage and storm-water network is in need of rehabilitation and contributes to flooding in some parts of the camp during the winter months.

Al Arroub Refugee Camp Rehabilitation Centre joined the ABCD family in 2019. The centre re-opened in late 2019, having been closed for five years due to lack of funds with the building sinking into disrepair. ABCD advised and funded the reconstruction and the equipping of the centre and we are now committed to regularly assisting with the funding of salaries, the accumulation of a child fund and funding training opportunities for the professional staff, all in line with our other camp projects.

2024 was a reasonably successful year for the centre in spite of the very difficult local context in Al Arroub. The centre continued its delivery of rehabilitation to children with physical and learning disabilities; the centre established good links with the Caritas charity which offered them an external garden and provided some equipment for children within the centre. Furthermore, the centre continued to be clinically supported from the Princess Basma rehabilitation centre in Jerusalem: the medical director of Prince Basma rehabilitation department visits Al Arroub on a regular basis to review children, assess their needs and plan their care.

6. The Centre for Rehabilitation in Ein Beit al-Ma' Camp

Ein Beit al-Ma' Camp is also known as Camp No. 1. The Camp, which lies to the west of Nablus, is home to over 5,000 people. It is today one of the smallest, yet the most densely populated, camps in the West Bank. Overcrowding has led to a lack of living and recreational space, which negatively affects residents' mental and physical health. Firas Sarhan, ABCD's project manager, visited the camp's very neglected rehabilitation centre in March 2022 with the UNWRA (United Nations Work and Relief Agency for Palestinians) field adviser for disability and was concerned by the lack of facilities and equipment to support children's physical disabilities.

At an ABCD board meeting in May 2022 it was unanimously agreed to provide the funds to completely renovate and equip the centre to a high specification. This was completed in September 2022, making total holistic rehabilitation available. ABCD is now committed to annually assisting by providing funds for salaries, the accumulation of a child fund, and funding training opportunities for the professional staff, all in line with our other camp projects.

In 2024 the centre continued to offer rehabilitation to children with physical and learning disabilities through the existing facilities and therapists; it established a successful programme for parents, offering education and advice about managing



their children at home; and the centre completed successful rehabilitation-at-home programmes for children who are unable to attend the centre due to their complex needs.

7. The Centre for rehabilitation in Deir Ammar

Deir Ammar Refugee Camp is located to the north of Ramallah; it is one of the smaller camps. As of 2022 there were 3,682 refugees registered with the United Nations Relief and Welfare Agency. They live in an area of 0.164 Km squared. Even though there is a relatively small amount of space in the camp, the residents are still forced to work within the boundaries of the land that they have. This means that any additional building is generally on top of existing structures, even if these foundations are not suitable for further floors.

In 2024 we funded the following projects:

- Completion of the Sensory Room
- Employment of a Speech and Language Therapist

Deir Ammar centre continued to develop and thrive in offering rehabilitation programmes that includes a multidisciplinary team, so the children benefit from holistic rehabilitation. The centre established an enclosed/ indoor play garden for children which become part of the rehabilitation process- the centre continued to engage with the local community and the surrounding villages which enhanced its role locally and regionally so more children can attend the rehabilitation programme offered in the centre.

8. The Centre for Rehabilitation in Al-Am'ari Refugee Camp

Throughout 2024 the Trustees received a number of requests from Al-Am'ari Camp to fund the decoration and equipment of their Rehabilitation Centre. We planned to consider the requests after a visit by our project manager Dr Firas Sarhan. As outlined above, no visits were possible in 2024, but in our final Trustee meeting of 2024 we agreed to an initial funding package for this centre. In February 2025 we formally agreed to bring the Al-Am'ari centre within our group, bringing to six the number of Rehabilitation Centres in UNRWA refugee camps sponsored by ABCD, and bringing to eight the total number of ABCD projects.

Al-Am'ari Refugee Camp is a Palestinian refugee camp in the Ramallah and al-Bireh Governorate, located 2 kilometres south of Al Bireh in the central West Bank. According to the Palestinian Central Bureau of Statistics (PCBS), the camp had a population of 4,725 inhabitants in 2017. The al-Am'ari camp has 10,377 registered refugees.

The Rehabilitation Centre offers a structured and organised rehabilitation service to families with children living with disability. Since our engagement with the centre, there has been huge improvement and development in the infrastructure of the facilities: we funded refurbishment of three rooms to offer speech and language therapy as well as learning disability rehabilitation services. The centre appointed two professionals to facilitate this service: a speech and language therapist, and a learning disability specialist. The centre needs further development including physiotherapy services designated for children which will require a designated clinical space and a physiotherapist. This centre has huge potential for offering a comprehensive service that children with disability can benefit from in the camp and beyond. Thus far the management committee has demonstrated a professional level of collaboration and we are very hopeful about our ongoing relationship with this centre.

Centre Governance

All six centres are licensed annually by the Palestinian Authority and work in collaboration with UNRWA. ABCD receives both an administrative and a financial annual report, together with monthly progress reports.

ABCD encourages the centres in all six camps to work closely with each other and in collaboration with other local clinics, such as the rehabilitation centre in Jenin, and other national and international NGOs.

Financial review

Gross income for the year amounted to £331,000 (2023: £521,000), of which £145,000 came from donations (2023: £106,000) and £106,000 from legacies (2023: £322,000). As such a third of our income derived from legacies. As for donations, a third of these were made via regular giving.

Fund-raising activities (events, appeals and merchandise) raised £70,000 for the charity (2023: £88,000). Events, which included several runs and walks as well as multiple JustGiving fundraisers, raised £41,000. Appeals raised £23,000 in total, including our crisis emergency appeal (£10,000).

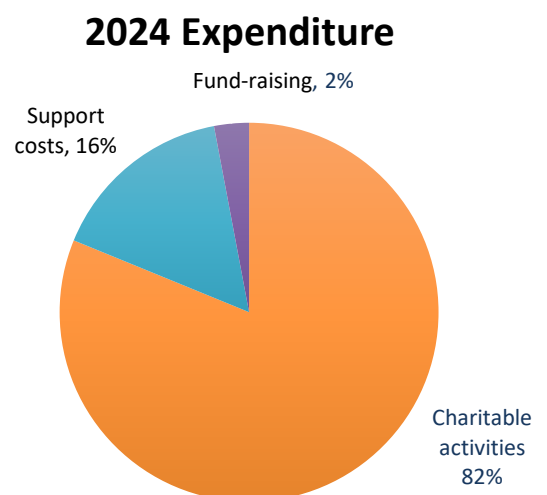
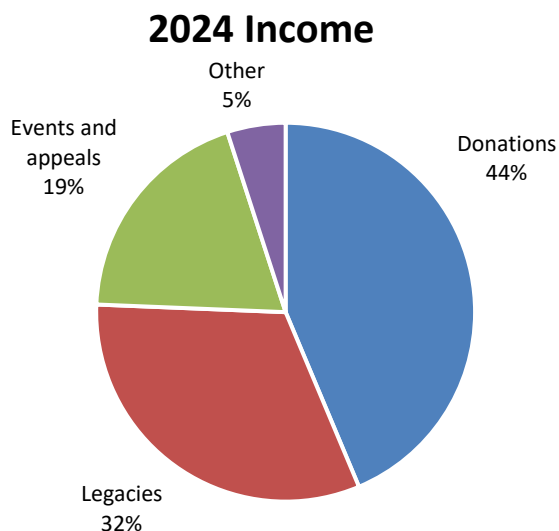
Expenditure on charitable activities totalled £245,000, a 78% year-on-year increase. Despite this significant increase the year-end balance on our designated fund, which holds both legacies and large donations, increased slightly to £289,000.

Recurring expenditure, being grants to our partners in the West Bank as well as the 6 rehabilitation centres, totalled £86,000. One-off expenditure on the centres, comprising both capital and emergency funding, came to £145,000. This figure includes

- £48,000 of emergency food supplies
- £40,000 of emergency medical supplies
- £31,000 for new facilities at Deir Ammar
- £15,000 for the installation of a lift serving Ein Bayt al-Ma'
- £11,000 for educational resources and equipment

During the course of the year the delayed construction of the stroke unit at BASR finally got underway, resulting in us discharging almost all of our remaining liability for the project (year-end balance £17,000).

The charity's support costs were £46,000 in total (2023: £16,000). This marked increase is largely attributable to some significant corporate consultancy services which cost £28,000 and included the engagement of a public relations agency.





Reserves

ABCD's reserves policy specifies that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 8 and 10 months' budgeted expenditure in accordance with Charity Commission guidelines. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

At the start of 2024 our reserves, at £221,000, remained significantly higher than the levels indicated by ABCD's reserves policy. During the course of the year our charitable activities for our centres and partners, both capital and operational, incurred a significant increase in expenditure compared to the previous year.

This expenditure notwithstanding, at the end of the year our reserves, at £249,000, continued to be higher than the levels warranted by our policy. However the trustees remain committed to managing the reserves with the aim of returning them to the 'target range'.

The Future

The trustees have a broad vision for the development of rehabilitation work in the West Bank including a multi-disciplinary centre and respite facilities for families. However such a vision seems a distant dream in the light of the current challenges faced by our partners with the ongoing conflict in Gaza. As outlined above, the trustees are well aware of the existential threat to the 6 rehabilitation centres based in UNRWA-administered refugee camps. Since the start of 2025 the Nour Shams Centre has been forced to close and is only able to offer very limited services remotely. There is no indication of when this situation may change and this highlights the risks faced by the other 5 centres.

In the course of 2024 the trustees ring-fenced £100K of our reserves for future work in Gaza given the immensity of the need in that region. We are in conversation with a potential partner but it remains unknown when such plans might come to fruition.

It is an understatement to say that 2025 will be a pivotal year in the history of ABCD; it will certainly be an historic year in the fate of the entire Palestinian presence in the Occupied Palestinian Territories.



Reference and administrative details

Registered charity number	1097623
Company number	04383155
Registered office	Dovecot House Winchester Road Goodworth Clatford Hampshire SP11 7HN

Our advisers

Independent Examiner	Timothy Brown ACA
Bankers	Lloyds TSB Bank PLC 3 St Georges Road Wimbledon London SW19 4DR Redwood Bank Limited

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year were as follows:

Bassam Aburdene (resigned 14.05.2024)

The Reverend Canon Daniel Burton

Alison Driscoll

Anthony Glaister FCI Arb

Carol Godsmark

Alastair Grahame Harris FCCA

Val Jourdan MBE

Lara Madge (resigned 29.03.2024)

Jaqueline Norton

Firas Sarhan

Matthew Taylor

Administrator

Katie James

Honorary Treasurer

Matthew Taylor



Structure, Governance and Management

Organisational structure

At the Annual General Meeting in May the Trustees approved the appointment of The Reverend Canon Daniel Burton as Chairman. The Board of Trustees meets at least twice a year to review activities and determine policy. During the year in question the Board met five times. Appropriate powers are delegated to committees, namely the Finance Committee, the Fundraising Committee and the Communications Team. These committees are guided by their relevant terms of reference which are reviewed annually.

The day-to-day management of the charity is the responsibility of the Administrator, in conjunction with the Chair, Project Manager, and the Field Advisory Board which consists of Trustees and external advisers. Regular field visits maintain an accountability of funds and ensure that the agreed policies of the charity are implemented satisfactorily. The trustees give their time and skills on a voluntary basis. The charity is not dependent upon the services of outside volunteers. The work and responsibilities undertaken by the trustees of ABCD and in particular the expertise of the Chair, the Field Advisor and the Honorary Treasurer are all offered free of any remuneration.

Governing document

ABCD was originally established as a charitable organisation in 1986. It was incorporated as a company limited by guarantee on 27 February 2002 and registered as a charity on 21 May 2003. The company was established under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association.

Recruitment and appointment of trustees

The directors of the charity are also charity trustees for the purpose of charity law and under the company's Articles. Unless otherwise determined by the charity in General Meeting the number of trustees shall not be less than two and not more than 20. The charity may actively recruit trustees and ask supporters who show an interest in the charity's work and who have skills necessary to promote the work, to consider joining. Current members have a range of skills which enhance the objectives of the charity, including financial expertise, fundraising experience, medical skills, especially in the field of rehabilitation, communications, and experience of life in the West Bank and Gaza. All of the trustees are members of the company and, in the event of the company being wound up, members are required to contribute an amount not exceeding £1. None of the trustees has any beneficial interest in the company.

Trustee induction

The trustees receive documents relating to the rules and obligations of trustees as set out by the Charity Commission.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that terms of reference, systems and procedures are in place and are being regularly reviewed to mitigate exposure to the major risks. The primary risks identified include:

- Major loss of income
- Misuse of funds
- Injury, death or kidnap of staff or visitors due to outbreak of violence
- Limited or lack of access to the projects

Mitigations include, but are not limited to: the routine due diligence checks of partners, no matter the length of relation with ABCD; insurance taken to cover any risks identified; clear systems for financial processing, both within the UK and internationally, covering routine procedures and exceptional circumstances guarding against fraud, error, or misuse of charitable funds; risk assessments for events and activities.

This report was approved by the Board of Directors and Trustees and signed on its behalf:-

The Reverend Canon Daniel Burton, Chair of Trustees



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

I report on the accounts of the charity for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes on pages 15 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Action Around Bethlehem Children with Disability for the purposes of company law, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The Charity's gross income exceeded £250,000 in the year and I confirm that I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to :-

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Timothy Brown ACA
13th May 2025

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024		2023	
	Notes	<u>Unrestricted funds</u> £	<u>Restricted funds</u> £	<u>Total funds</u> £	<u>Total funds</u> £
INCOME					
Donations and legacies	2	226,228	24,790	251,018	427,843
Fund-raising	3	50,066	19,570	69,636	88,382
Interest income		9,922	-	9,922	4,582
Other income		65	-	65	5
Total gross income		286,281	44,360	330,641	520,812
EXPENDITURE					
	4				
Charitable activities		218,989	26,246	245,235	137,625
Support costs		27,358	18,271	45,629	15,565
Fund-raising		9,306	-	9,306	7,390
Total expenditure		255,653	44,517	300,170	160,580
NET INCOME (EXPENDITURE)		30,628	(157)	30,471	360,232
RECONCILIATION OF FUNDS					
Total funds brought forward		508,017	1,272	509,289	149,057
Total funds carried forward		538,644	1,114	539,758	509,289
NET MOVEMENT IN FUNDS		30,628	(157)	30,471	360,232

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET AT 31 DECEMBER 2024

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		<u>Total Funds</u>		<u>Total Funds</u>	
		£	£	£	£
Current assets					
Debtors	6	134,550		24,135	
Cash at bank and in hand		422,348		485,904	
Agent's account		-		828,150	
			556,898		1,338,189
Creditors: due within one year	7		17,140		828,900
Net assets	8		539,758		509,289
Funds of the charity					
Restricted funds	9		1,114		1,272
Unrestricted funds					
General funds		249,281		221,456	
Designated funds	10	289,363		286,561	
			538,644		508,017
Total charity funds			539,758		509,289

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The notes on pages 15 to 20 form part of these financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved by the Board of Directors and Trustees on 13th May 2025 and were signed on its behalf by:

The Reverend Canon Daniel Burton

Chair of Trustees

Company Registration Number: 04383155



NOTES TO THE FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

1.1 General information

The charitable company is an individual private charity limited by guarantee incorporated in England and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charitable company in the event of liquidation.

The address of its registered office is: Dovecot House, Winchester Road, Goodworth Clatford, Hampshire, SP11 7HN

1.2 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), and the Companies Act 2006.

Action around Bethlehem Children with Disability meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.3 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.4 Income recognition

Voluntary income and donations are included in incoming resources as income in the accounting period when they are receivable, except where the donor specifies that they should be used for a specific period. The income from fundraising ventures is shown gross with the associated costs including fundraising costs.

1.5 Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure directly attributable to any specific activities has been included in these cost activities. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

1.6 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are to be used in accordance with restrictions imposed by donors or are monies which have been raised by the charity for particular purposes.

1.7 Treatment of inventory

The charity maintains a small selection of merchandise for resale such as Christmas cards and hand-crafted gifts from the West Bank. These are all expensed on the date of purchase and as such there is no year-end valuation of stock.

2. Income from donations

	2024			2023
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Donations and gifts	120,123	7,790	127,913	89,177
Administrative	-	17,000	17,000	17,000
Legacies	106,105	-	106,105	321,666
	226,228	24,790	251,018	427,843

3. Income from fund-raising

	2024			2023
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Events and appeals	44,714	19,570	64,284	84,879
Sales of cards and merchandise	5,352	-	5,352	3,503
	50,066	19,570	69,636	88,382

4. Expenditure

	2024			2023
	<u>Unrestricted funds</u> £	<u>Restricted funds</u> £	<u>Total funds</u> £	<u>Total funds</u> £
Charitable Activities undertaken directly				
Camp Rehabilitation Centres				
Al Am'ari	4,390	-	4,390	-
Arroub	16,835	3,051	19,886	5,375
Deir Ammar	49,041	3,637	52,678	8,983
Ein Beit al-Ma'	33,093	7,790	40,883	33,348
Jalazone	22,374	3,173	25,547	19,782
Nour Shams	36,877	-	36,877	26,416
Education and Equipment	10,459	-	10,459	4,238
Medical supplies	31,920	8,595	40,515	8,186
	204,989	26,246	231,236	106,328
BASR	10,000	-	10,000	12,250
The Sheepfold	4,000	-	4,000	4,000
Music Therapy	-	-	-	6,750
Academic Scholarships	-	-	-	4,966
Field Trips	-	-	-	3,331
	218,989	26,246	245,236	137,625
Support costs				
Administrator	-	10,037	10,037	7,504
Office and other costs	27,358	8,234	35,592	8,061
	27,358	18,271	45,629	15,565
Fund-raising costs				
Direct costs	7,794	-	7,794	4,849
Publicity	1,511	-	1,511	2,541
	9,306	-	9,305	7,390
Total expenditure	255,653	44,517	300,170	160,580



5. Trustees and employees

None of the trustees (or any persons connected with them) received any remuneration during the year, but were reimbursed a total of £1,111 travelling expenses.

There was one employee during the year.

The fee payable to the independent examiner was £625.

6. Debtors

	2024	2023
	£	£
Gift Aid receivable	22,639	13,516
Accrued income	111,911	10,620
	134,550	24,136

Income accrued at the year-end comprises the following: legacies banked in January 2025 (£99,776), donations made in December via Enthuse, a third-party platform (£7,901), and the proceeds of church collections (£4,234).

7. Creditors

	2024	2023
	£	£
High Acute Stroke Unit at BASR	16,535	828,150
Accrual - unpaid expenses	605	750
	17,140	828,900

High Acute Stroke Unit (HASU) is a liability ABCD has towards BASR in relation to discharging its obligations in its role as an agent pursuant to the agreement executed following the generous donation in 2020 by the artist Banksy of a painting. As per the agreement, ABCD is obliged to make the funds available to BASR following a pre-agreed schedule and subject to the recipient complying with its side of the terms of the arrangement.

Construction has now been completed as agreed and our capital liability for the Stroke Unit has therefore been fully discharged. There remains the sum of £16,535 accrued from bank interest that will be discharged according to the wishes of the Banksy Foundation.

8. Analysis of net assets between funds

The balance of funds as at 31 December 2024 is represented as follows:

	<u>Restricted funds</u> £	<u>Unrestricted funds</u> £	<u>Agency funds</u> £	<u>Total funds</u> £
Current assets	1,114	539,249	16,535	556,898
Current liabilities	-	605	16,535	17,140
Net assets	1,114	538,644	-	539,758

9. Restricted funds

The funds of the charity include restricted funds comprising the following donations and grants held on trust and expended for specific purposes:

	<u>Balance 1 January 2024</u> £	<u>Incoming resources</u> £	<u>Resources expended</u> £	<u>Balance 31 December 2024</u> £
Activities undertaken directly				
Administrative (recurring)	1,272	17,000	18,272	-
Camp crisis fund	-	14,819	14,819	-
Ein Beit al-Ma' lift construction	-	7,790	7,790	-
Speech and language therapy	-	4,751	3,637	1,114
	1,272	44,360	44,518	1,114

Administrative fund: this is a generous recurring annual donation received quarterly from The Priory Foundation to help towards ABCD's administrative costs.



10. Designated funds

The charity maintains a designated fund for unrestricted legacies and large donations. Expenditure during the year included building works, repairs, emergency medical supplies and crisis payments for the centres. Income comprised the year-end accrual of legacies.

	<u>Balance</u> <u>1 January</u> <u>2024</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Resources</u> <u>expended</u> £	<u>Balance</u> <u>31 December</u> <u>2024</u> £
Activities undertaken directly				
Legacies and large donations	286,561	99,776	96,974	289,363

11. Limited liability

The charity is constituted as a company limited by guarantee. The liability of each member is limited to £1.